

California Exempt Organization Annual Information Statement or Return

1994

199

MONTH DAY YEAR For calendar or fiscal year beginning	MONTH DAY YEAR and ending	
Attach Preaddressed Label or See Instructions		A Final return? <input type="checkbox"/> Dissolved <input type="checkbox"/> Withdrawn <input type="checkbox"/> Merged/Reorganized (attach explanation) If a box is checked, enter date 0 _____
California corporation number	F.E.I.N.	B Check forms filed this year: State: <input type="checkbox"/> 109 <input type="checkbox"/> 100 <input type="checkbox"/> 100S Federal: <input type="checkbox"/> 990 <input type="checkbox"/> 990EZ <input type="checkbox"/> 990T <input type="checkbox"/> 990PF <input type="checkbox"/> 1041 <input type="checkbox"/> 1120H <input type="checkbox"/> 1120
Corporation/Organization name		C If organization is exempt under R&TC Section 23701d and is a school, public charity, religious organization or is controlled by a religious organization, check box. See General Instruction F. No filing fee is required. <input type="checkbox"/>
Address		D Is this a group filing? See General Instruction M. <input type="checkbox"/> Yes <input type="checkbox"/> No
City	State	ZIP code

Part I Complete Part I unless not required to file this form. See General Instructions B and C.

Receipts and Revenues	1 Gross sales or receipts from other sources. From Side 2, Part II, line 8	1	
	2 Gross dues and assessments from members and affiliates	2	
	3 Gross contributions, gifts, grants, and similar amounts received. See instructions page 2	3	
	4 Total gross receipts for filing requirement test. Add line 1 through line 3. This line must be completed. If the result is less than \$25,000, see General Instruction C.	4	
	5 Cost of goods sold	5	
	6 Cost or other basis and sales expenses of assets sold	6	
	7 Total costs. Add line 5 and line 6	7	
	8 Total gross income. Subtract line 7 from line 4	8	
Expenses	9 Total expenses and disbursements. From Side 2, Part II, line 18	9	
	10 Excess of receipts over expenses and disbursements. Subtract line 9 from line 8	10	
Filing Fee	11 Filing fee \$10 or \$25. See General Instruction F	11	
	12 Penalty for failure to file on time. See General Instruction L	12	
	13 Balance due. Add line 11 and line 12	13	

- 14 If exempt under R&TC Section 23701d, has the organization during the year: (1) participated in any political campaign, or (2) attempted to influence legislation or any ballot measure, or (3) made an election under R&TC Section 23704.5 (relating to lobbying by public charities)? If "yes," complete and attach form FTB 3509 ☐ Yes ☐ No
- 15 Did the organization have any changes in its activities, governing instrument, articles of incorporation or bylaws that have not been reported to the Franchise Tax Board? If "Yes," complete an explanation and attach copies of revised documents ☐ Yes ☐ No
- 16 Is the organization exempt under R&TC Section 23701g? ☐ Yes ☐ No
If "yes," enter amount of gross receipts from nonmember sources \$ _____
- 17 Did the organization file Form 100, Form 100S or Form 109 to report taxable income? ☐ Yes ☐ No
If "yes," enter amount of total income reported \$ _____

18 The books are in care of _____ Daytime telephone () _____
located at _____

Please Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Signature of officer ▶	Title	Date	Telephone ()
Paid Preparer's Use Only	Preparer's signature ▶	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN/FEIN
	Firm's name (or yours, if self-employed) and address ▶			FEIN ▶
				Telephone ▶ ()

Part II Organizations with gross receipts of more than \$25,000 and private foundations regardless of amount of gross receipts — complete Part II or furnish substitute information. See Specific Line Instructions.

Receipts from Other Sources	1	Gross sales or receipts from all business activities. See instructions page 3	1		
	2	Interest	2		
	3	Dividends	3		
	4	Gross rents	4		
	5	Gross royalties	5		
	6	Gross amount received from sale of assets	6		
	7	Other income. Attach schedule	7		
	8	Total gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1	8		
Expenses and Disbursements	9	Contributions, gifts, grants, and similar amounts paid. Attach schedule	9		
	10	Disbursements to or for members.	10		
	11	Compensation of officers, directors and trustees. Attach schedule.	11		
	12	Other salaries and wages	12		
	13	Interest	13		
	14	Taxes	14		
	15	Rents	15		
	16	Depreciation and depletion.	16		
	17	Other. Attach schedule.	17		
18	Total expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9.	18			

Schedule L Balance Sheets

	Beginning of income year		End of income year	
	(a)	(b)	(c)	(d)
Assets				
1 Cash				
2 Net accounts receivable.				
3 Net notes receivable. Attach schedule.				
4 Inventories				
5 Federal and state government obligations				
6 Investments in other bonds. Attach schedule				
7 Investments in stock. Attach schedule.				
8 Mortgage loans (number of loans _____).				
9 Other investments. Attach schedule				
10 a Depreciable assets				
b Less accumulated depreciation	()	()	()	()
11 Land				
12 Other assets. Attach schedule				
13 Total assets				
Liabilities and net worth				
14 Accounts payable				
15 Contributions, gifts, grants payable.				
16 Bonds and notes payable. Attach schedule				
17 Mortgages payable				
18 Other liabilities. Attach schedule				
19 Capital stock or principle fund				
20 Paid-in or capital surplus. Attach reconciliation				
21 Retained earnings or income fund				
22 Total liabilities and net worth				

Schedule M-1 Reconciliation of income per books with income per return

Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$25,000.

1	Net income per books.	7	Income recorded on books this year not included in this return. Attach schedule.
2	Federal income tax	8	Deductions in this return not charged against book income this year. Attach schedule.
3	Excess of capital losses over capital gains	9	Total. Add line 7 and line 8
4	Income not recorded on books this year. Attach schedule	10	Net income per return. Subtract line 9 from line 6
5	Expenses recorded on books this year not deducted in this return. Attach schedule.		
6	Total. Add line 1 through line 5		

1994 Instructions for Form 199

California Exempt Organization Annual Information Statement or Return

References in these instructions are to the Internal Revenue Code (IRC) as of January 1, 1993, and to the California Revenue and Taxation Code (R&TC).

General Instructions

In general, California did not conform its law to changes made to the Internal Revenue Code (IRC) by the federal Revenue Reconciliation Act of 1993 (Public Law 103-66). California legislation during 1994 did adopt specific provisions of the 1993 federal changes and these provisions are specifically identified when appropriate. All other references in these instructions are to the IRC as it existed on January 1, 1993.

Only file this form if you have received a letter from the Franchise Tax Board granting a tax-exempt status to your organization. Organizations that do not hold a current R&TC Section 23701 tax exempt status should not file the Form 199.

Exempt organizations are **not** required to attach a copy of federal Form 990, Return of Organization Exempt from Income Tax.

A Purpose of Form

Form 199 is used by organizations that have been granted an exemption by FTB, organized and operated under R&TC Section 23701, to provide the Franchise Tax Board with required information.

B Who Must File

Except for those organizations excluded from filing under General Instruction C, an annual return using Form 199 is required from every organization exempt from tax under R&TC Section 23701. These organizations include:

- **private foundations.** All private foundations must complete Part I and Part II of Form 199 and pay the applicable filing fee. However, they may furnish the following substitute information for Part II:
 1. A complete copy of the current Form CT-2, Registry of Charitable Trusts Report (including federal Form 990), or
 2. A complete copy of federal Form 990-PF, with appropriate schedules.
- **labor organizations** exempt under R&TC Section 23701a. These organizations must complete Part I and Part II of Form 199 and pay the applicable filing fee. These organizations may substitute Department of Labor Form LM2 for Part II.
- **religious or apostolic organizations** described in R&TC Section 23701k. These organizations must attach a complete Form 565, Partnership Return of Income, to Form 199.
- **homeowners' associations.** See General Instruction D.
- **nonexempt charitable trusts** described in IRC Section 4947(a)(1) and not treated as private foundations under IRC Section 509(a). These trusts are required to file Form 199 not Form 541. They must comply with the reporting requirements of private foundations.

Failure to file Form 199 on or before the due date will subject the organization to penalties. See General Instruction L.

C Exceptions

Except for a private foundation, no organization with gross receipts that are normally less than \$25,000 is required to file Form 199. See General Instruction E.

Other organizations not required to file Form 199 include:

- churches, interchurch organizations of local association units of a church, conventions or associations of churches, or integrated auxiliaries of churches;
- religious orders;
- nonprofit exempt organizations formed to carry out a function of a state, or public body that is carrying out that function and is controlled by the state or a public body; and
- political organizations exempt under R&TC Section 23701r.

D Homeowners' Associations

Homeowners' associations exempt under R&TC Section 23701t include condominium management associations, residential real estate management associations and cooperative housing corporations.

Homeowners' associations' gross receipts are defined as gross receipts from all sources **before** deductions.

Homeowners' associations' taxable income is defined as all income received during the taxable year other than amounts received from membership fees, dues, or assessments.

Homeowners' associations may also be required to file Form 100, California Corporation Franchise or Income Tax Return if the homeowners' association's nonexempt gross income exceeds \$100.

For more complete details regarding filing requirements, get FTB Pub. 1028, Guidelines for Homeowners' Associations.

E Gross Receipts

Gross receipts are the total amounts received by the organization during the annual accounting period from all sources without subtracting costs or expenses. Gross receipts include but are not limited to:

- the gross amount received as contributions, gifts, grants, and similar amounts before deducting the expenses of raising and collecting such amounts;
- the gross amount received as dues and assessments from members or affiliated organizations before deducting the expenses attributable to the receipt of such amounts;
- gross sales or receipts from business activities, including business activities unrelated to the purpose of the organization;
- the gross amount received from the sale of assets before deducting the cost or other basis of the property and expense of sale; and
- the gross amount received as investment income such as interest, dividends, rents and royalties.

Normally less than \$25,000 means:

IF IN EXISTENCE FOR –	GROSS RECEIPTS/ PLEDGES EQUAL
1 year or less	\$37,500 or less
2 years	\$30,000 or less (average for 2 years)
3 years or more	\$25,000 or less (average for current year and 2 prior years)

F Payment of Filing Fee

Organizations required to file Form 199 must pay a \$10 filing fee. If the \$10 fee is not paid by the due date (including extensions), an additional \$15 is assessed for a total fee of \$25.

Exception. The filing fee does not apply to the following organizations:

- **exclusively religious organizations** exempt under R&TC Section 23701d;
- **an exclusively educational organization** exempt under R&TC Section 23701d, if the organization normally maintains a regular faculty and curriculum and normally has a regularly organized body of students in attendance at the place where its educational activities are regularly carried on;
- **an exclusively charitable organization, or an organization for the prevention of cruelty to children or animals**, exempt under R&TC Section 23701d, if the organization is supported, in whole or in part, by funds contributed by the United States or any state or political subdivision thereof, or is primarily supported by contributions of the general public; and
- **an organization exempt under R&TC Section 23701d**, if the organization is operated, supervised, or controlled by or in connection with an exclusively religious organization.

Organizations required to file Form 199 but not required to pay the filing fee **must** check the box after Question C on Form 199, Side 1.

G Miscellaneous Forms to File

1. Form 109, California Exempt Organization Business Income Tax Return, must be filed by:
 - **exempt organizations**, when gross income derived from unrelated business is \$1,000 or more. Form 109 must be filed whether or not Form 199 is filed.
 - **stock bonus, pension or profit sharing trusts (exempt under R&TC Section 17631)** with unrelated business income of \$1,000 or more. There is no requirement to file Form 199.
Exception. Political organizations (exempt under R&TC Section 23701r), homeowners' associations (exempt under R&TC Section 23701t) and organizations controlled by the state or other governmental municipalities are not required to file Form 109.

2. Form 100, Corporation Franchise or Income Tax Return, must be filed by:

- **political organizations** (exempt under R&TC Section 23701r) with taxable income in excess of \$100. There is no requirement to file Form 199;
 - **some mutual and cooperative organizations** that are exempt under federal law but not exempt under California law; and
 - **homeowners' associations** (exempt under R&TC Section 23701t) with homeowners' association nonexempt gross income in excess of \$100. Form 100 must be filed whether or not Form 199 is required to be filed. See General Instruction D.
3. Form 565, Partnership Return of Income, must be completed by all religious or apostolic organizations described in R&TC Section 23701k, and attached to Form 199.
4. The Federal Form 1099 series, Information Return, and form 596, Annual Summary and Transmittal of Information Returns, must be filed to report payments of compensation that are not subject to income tax withholding and are \$600 or more to any one recipient during the year. These payments include dividends, interest, rents, royalties, annuities, etc. Every organization which makes these payments in the course of a trade or business, which for this purpose includes all exempt functions, is required to file these forms.
5. Statement by Domestic Non Profit Corporation. An annual statement of officers must be filed with the Office of the Secretary of State by all corporations and exempt organizations incorporated or qualified in California.

R&TC Section 19141 requires the Franchise Tax Board to assess a penalty for failure to file a statement of officers. The Franchise Tax Board has no authority to waive this penalty except as directed by the California Secretary of State's Office.

For more information, contact:

California Secretary of State's Office
P.O. Box 944230
Sacramento, CA 94244-0230
Telephone: (916) 445-2020

H Name and Address

If there is a label on the cover of this booklet remove it and attach it on the front of Form 199. If any information on the label is incorrect, draw a single line through it and enter the correct information.

If you did not receive a preaddressed label, copy the information exactly as shown on your exemption letter.

I Signature

Corporations and Associations — The return must be signed by a corporate officer such as the president, vice president, treasurer, assistant treasurer, chief accounting officer or trustee. In the case of an association, a person who has similar authority and who is authorized to sign must sign the return.

Trusts — The return must be signed by the individual fiduciary or by the authorized officer of the trust receiving or having custody or control and

management of the income of the trust. If two or more individuals act jointly as fiduciaries, the return may be signed by any one of them.

Note: A receiver, trustee or assignee must sign any return that must be filed on behalf of the organization.

J When and Where to File

File Form 199 by the 15th day of the 5th month after the accounting period ends.

If payment is included with your completed form, mail it to:

Franchise Tax Board
P.O. Box 942857
Sacramento, CA 94257-0701

Include your California corporation number on all payments.

If payment is not required with your completed form, mail it to:

Franchise Tax Board
P.O. Box 942857
Sacramento, CA 94257-0700

K Extension of Time to File

If Form 199 cannot be filed by the 15th day of the 5th month after the accounting period, the exempt organization has an additional seven months to file without filing a written request for extension. However, an organization that is not in good standing on the due date of the return will not be given an extension of time to file.

If the return is not filed and the filing fee paid by the extended due date, penalties, additional fees, and interest may be imposed as explained below. See General Information F for which organizations are required to pay a filing fee, and the amount of the fee, if applicable.

L Penalties

Failure to File a Timely Return — Any organization that fails to file the return on or before the original due date, or extended due date, is assessed a penalty of \$5 for each month, or part of the month, the return is late. If the return is not filed by the extended due date, the automatic extension will not apply. The penalty may not exceed \$40.

Note: Organizations exempt from the \$10 filing fee (see General Instruction F) are not exempt from this penalty.

Late Payment of Fee — Any organization that fails to pay the \$10 filing fee by the original due date, or extended due date, is assessed an additional filing fee of \$15.

Failure to Furnish Information — In the case of a private foundation, the Franchise Tax Board may make a written demand that a delinquent return or foundation report be filed within a reasonable time after notice of mailing a demand. The person who fails to file after such demand is subject to a penalty of \$5 for each month, or part of the month, (not to exceed \$25) after the period expires. The penalty is in addition to the late filing penalty described above.

Waiver — The law provides the Franchise Tax Board with the authority to waive the above penalties if it is shown that the failure was due to reasonable cause and not due to willful neglect.

Suspension/Revocation — The corporate rights, powers and privileges may be suspended, or the exemption from tax may be revoked, for failure to file a return or statement or pay the filing fee or penalties.

M Group Return

A central or parent organization may file a group return for organizations that:

- are tax exempt under a group exemption letter that is still in effect;
- are affiliated with the central organization at the time its annual accounting period ends;
- are subject to the central organization's general supervision or control; and
- have the same accounting period as the central organization.

A separate form FTB 3500, Exemption Application, must be filed on behalf of the group and approved before a group return may be filed.

N Questions About Filing

If you need further information, write to:

Franchise Tax Board
P.O. Box 942857
Sacramento, CA 94257-0540

Include your organization's identifying number and telephone number on all correspondence.

Specific Line Instructions

Side 1, Part I

Line 1 — Gross Sales or Receipts from Other Sources

Enter the amount from Side 2, Part II, line 8.

See General Instruction E for the definition of gross receipts. Homeowners' associations see General Instruction D.

Note: Do not include amounts for gross dues and assessments from members and affiliates or amounts from gross contributions, gifts, grants and similar amounts received. These amounts are reported on line 2 and line 3 of Part I.

Line 3 — Gross Contributions, Gifts, Grants and Similar Amounts Received

The entry on line 3 differs depending on whether or not the organization is a private foundation.

Private foundations, regardless of the amount of gross receipts, and other organizations with gross receipts greater than \$25,000, must attach an itemized schedule if money, securities, or other property aggregating \$5,000 or more is received directly or indirectly from one person in one or more transactions during the year. The schedule must show the name, address, date received, and the total amount received from each person.

In determining whether a person has contributed \$5,000 or more, organizations must aggregate gifts of \$1,000 or more from that person. Separate and independent gifts need not be aggregated if less than \$1,000. Also, if a contribution is in the form of property (other than securities), the organization must furnish a description of the property. If the property consists of securities for which market quotations are readily available, the description and fair market value of the securities must be submitted.

Person means individuals, fiduciaries, partnerships, corporations, associations, trusts and exempt organizations.

Organizations that are not private foundations must report the name and address of the contributor if it has actual knowledge of the contributor. For example, an organization need not require an employer who withholds contributions from the compensation of employees and pays over to the organization periodically the total amounts withheld, to specify the amounts paid over with respect to a particular employee. In such case, unless the organization has actual knowledge that a particular employee gave more than \$5,000, the organization must report only the name and address of the employer and the total amount paid over by the employer.

Organizations described in R&TC Sections 23701b, 23701g, and 23701i that receive contributions or gifts to be used exclusively for the purposes described in IRC Section 170 must attach a statement with respect to all gifts which aggregate \$1,000 from any one person showing:

- the name of the donor;
- the amount of the contribution;
- the specific purpose of the contribution; and
- the specific use of the contribution.

If the contribution or gift is transferred to another organization, the statement must include:

- the name of the transferee organization;
- a description of the nature of the transferee organization; and
- a description of the relationship between the transferee and transferor organizations. Such organizations must also attach a statement showing the total dollar amount of contributions and gifts received.

Line 4 – Total Gross Receipts

Add line 1 through line 3. See General Instruction E for the definition of gross receipts.

If the amount on line 4 is smaller than \$25,000, and the organization is not a private foundation, **do not** file Form 199.

Line 14 – Influencing Legislation

An organization which is exempt under R&TC Section 23701d is prohibited from supporting or opposing candidates for public office. However, a 23701d organization may elect to make limited expenditures to influence legislation within the limitations set by R&TC Section 23704.5. Organizations making this election must complete form FTB 3509, Political or Legislative Activities by R&TC Section 23701d Organizations and attach it to Form 199.

Side 2, Part II

Exempt organizations must either:

- complete Part II of Form 199;
- attach a completed copy of Form CT-2, Registry of Charitable Trusts Report (including federal Form 990); or
- attach a completed copy of federal Form 990-PF for private foundations, including all appropriate schedules.

Line 1 – Gross Sales or Receipts from All Business Activities

See General Instruction E for the definition of gross receipts. Homeowners' associations see General Instruction D.

Note: Do not include amounts for gross dues and assessments from members and affiliates or amounts from gross contributions, gifts, grants and similar amounts received. These amounts are reported on Side 1, Part I, line 2 and line 3 respectively.

Line 6 – Gross Amount Received from Sale of Assets

Attach a schedule showing for each asset (whether or not depreciable) sold or exchanged the:

- date acquired, manner of acquisition, date sold, and to whom sold;
- gross sales price;
- cost or other basis, or value at time of acquisition if received by donation (state how received);
- expense of sale and cost of improvements subsequent to acquisition; and
- if depreciable property, depreciation since acquisition.

The gross sales price should be entered on Side 2, Part II, line 6 and the cost or other basis, expenses, etc. (less depreciation if applicable), should be totaled and entered on Side 1, Part I, line 6.

Line 8 – Total Gross Sales or Receipts from Other Sources

Add line 1 through line 7. Enter on line 8 and on Side 1, Part I, line 1.

Line 9 – Contributions, Gifts, Grants, and Similar Amounts Paid

Private foundations, regardless of gross receipts, and other organizations required to file Form 199, must attach a schedule to support contributions, gifts, grants, scholarships, etc., showing:

- each class of activity;
- separate totals for each activity;
- name and address of the donee and the amount of the distribution to the donee; and
- relationship of the donee, if related by blood, marriage, adoption, or employment (including children of employees) to any person or corporation having an interest in the organization (such as creator, donor, director, trustee, officer, etc.).

Activities should be classified according to purpose in greater detail than merely charitable, educational, religious, or scientific. For example, payments for nursing service, laboratory construction, fellowships, or assistance to indigent families should be so identified.

Private foundations making contributions, etc., to a trust, association or corporation, shall also indicate the organizational status of each donee; such as private foundation, operating private foundation or other public charity, etc.

When the fair market value of the property at the time of disbursement is used to measure a contribution, the schedule must also show the:

- description of the contributed property;
- book value of the contributed property;
- method used to determine the book value; and
- date of the gift.

In such a case, the difference between fair market value and book value should be reflected in the books of account.

Line 11 – Compensation of Officers, Directors and Trustees

All organizations must attach a schedule of officers, directors, trustees or individuals having similar responsibilities. The schedule must show for each; their name, address, social security number, position, compensation and time devoted to the position.

Line 16 – Depreciation and Depletion

Corporations and Associations — California law is generally the same as federal law.

California differences.

1. California has not adopted the federal Modified Accelerated Cost Recovery System (MACRS).
2. California prohibits the use of the 20 percent ADR ranges. Only the mid-range asset guideline period is allowed.
3. California allows the special additional first-year depreciation. (R&TC Section 24356, not IRC Section 179.)

Complete form FTB 3885, Corporation Depreciation and Amortization, to figure the difference between state and federal depreciation.

Exempt corporations claiming depreciation deductions must attach a schedule showing:

- description of property;
- date acquired;
- cost or other basis (exclude land);
- depreciation allowed or allowable in prior years;
- method of computation;
- rate (%) or life (years); and
- depreciation this year (total additional first-year depreciation claimed must be shown on a separate line of the depreciation schedule).

Trusts — In 1987, California changed the rules for depreciation by conforming to the Federal Modified Accelerated Cost Recovery System (MACRS). The California MACRS applies to assets placed in service on or after 1/1/87.

Complete form FTB 3885F, Depreciation and Amortization, to figure the difference between state and federal depreciation.

Enter the total from form FTB 3885F, line 5, on Form 199, Side 2, Part II, line 16 and attach form FTB 3885F to Form 199.

Schedule L – Balance Sheets

The balance sheets should agree with the books of account. Any difference should be reconciled on Schedule M-1 of Form 199.

F.A.S.T. Toll-Free Phone Service

Fast Answers about State Taxes is the F.A.S.T. toll-free phone service you can use to get recorded answers to many of your questions about California taxes. You can also order California tax forms by calling the F.A.S.T. number.

F.A.S.T. is available in English and Spanish to callers with touch-tone or rotary dial telephones.

When Is F.A.S.T. Available?

To answer your questions, F.A.S.T. is available 24 hours a day, seven days a week. To order forms, or to find out about your tax refund, F.A.S.T. is available from 6:00 a.m. to 10:00 p.m., seven days a week, except state holidays.

How To Use F.A.S.T.

1. Have paper and pencil handy to take notes.
2. Call the F.A.S.T. number:

From within the United States	1-800-338-0505
From outside the United States (not toll-free)	1-916-845-6600
3. Follow the recorded instructions.

To Get Information — If you need an answer to any of the following questions, enter the correct code after you reach the F.A.S.T. number:

Code — Prefiling Assistance

- 715 — If my actual tax is less than the minimum franchise tax, what figure do I put on line 22 of Form 100?
- 717 — What are the tax rates for corporations?
- 718 — How do I get an extension of time to file?
- 722 — When do I have to file a short-period return?
- 730 — May I claim net operating losses in the first year?
- 731 — Are corporations allowed to use MACRS/ACRS or Section 179 expensing?
- 733 — Can the prepayment to the Secretary of State be applied to my last year of business?
- 734 — What is the difference between franchise tax and income tax?

S Corporations

- 704 — Is an S corporation subject to the minimum franchise tax?
- 705 — Are S corporations required to file estimate payments?
- 706 — What forms do S corporations file?
- 707 — The tax for my S corporation is less than the minimum franchise tax. What figure do I put on line 21 of Form 100S?
- 708 — Where do S corporations make the state tax adjustment on Schedule K-1(100S)?

Exempt Organizations

- 709 — How do I get tax-exempt status?
- 710 — Does an exempt organization have to file Form 199?
- 735 — How can an exempt organization incorporate without paying corporation fees and costs?
- 736 — I have exempt status. Do I need to file Form 100 or Form 109 in addition to Form 199?

Minimum Tax and Estimate Tax

- 711 — Why can't I claim my prepayment tax as a credit or estimate payment on my return?
- 712 — What is the minimum franchise tax?
- 714 — I'm not doing business; do I have to pay the minimum franchise tax?
- 716 — When are my estimate payments due?

Billings and Miscellaneous Notices

- 713 — Why do I have an additional \$200 adjustment on my corporation return?
- 723 — I received a bill for \$250. What is this for?
- 728 — Why was my corporation suspended?

- 729 — Why is my subsidiary getting a request for a return when we file a combined report?
- ### Tax Clearance
- 724 — How do I dissolve my corporation?
 - 725 — What do I have to do to get a tax clearance?
 - 726 — How long will it take to get a tax clearance certificate?
 - 727 — My corporation was suspended/forfeited. Can I still get a tax clearance?
- ### Miscellaneous
- 700 — Who do I need to contact to start a business?
 - 701 — I need a state ID number for my business. Who do I contact?
 - 702 — Can you send me an employer's tax guide?
 - 703 — How do I incorporate?
 - 719 — How do I properly identify my corporation when dealing with the Franchise Tax Board?
 - 720 — How do I change my corporation name?
 - 721 — How do I change my accounting period?
 - 732 — What is the Water's-Edge Election?
 - 737 — Where do I send my payment to?
 - 738 — What is electronic funds transfer?
 - 739 — How do I get a copy of my state corporate tax return?

Regular Toll-Free Phone Service

Our regular toll-free phone service is available 7:00 a.m. until 8:00 p.m. Monday through Friday from January 3 through April 17, 1995. The best times to call are between 7:00 and 10:00 in the morning and between 6:00 and 8:00 in the evening. Service is also available on Saturdays, April 8 and April 15, from 8:00 a.m. until 5:00 p.m. After April 17, service is available Monday through Friday, between 8:00 a.m. and 5:00 p.m.

From within the United States, call 1-800-852-5711
 From outside the United States, call (not toll-free) 1-916-845-6500
 For federal tax questions, call the IRS at 1-800-829-1040.

Hearing Impaired

Toll-free phone service is provided for the hearing impaired with a Telecommunications Device (TDD). Call 1-800-822-6268. The Franchise Tax Board will also accept calls for, and relay messages to, any California state agency.

Tax Forms

In person — You can get California tax forms at the Franchise Tax Board district offices listed to the right. Many libraries and some quick print businesses have forms for you to photocopy (you may have to pay a nominal fee). Note that employees at libraries and quick print businesses cannot provide tax information or assistance.

By phone — Call our toll-free phone number listed under "Regular Toll-Free Phone Service" to get the California tax forms you need.

By mail — We will send you two copies of each tax form and one copy of each set of instructions you order. Please allow two weeks to receive your order.

Address your envelope to:

**Franchise Tax Board
 Tax Forms Request Unit
 P.O. Box 307
 Rancho Cordova, CA 95741-0307**

In Person

Addresses of Franchise Tax Board district offices are shown below. You can get information, California tax forms, and you can resolve problems on your account. Our district offices are open Monday through Friday from 8:00 a.m. to 5:00 p.m.

California Offices

Bakersfield	1430 Truxtun Avenue
Burbank	333 North Glenoaks Boulevard
Fresno	2550 Mariposa Street
Long Beach	245 West Broadway
Los Angeles	300 South Spring Street
Oakland	1970 Broadway
Sacramento	8745 Folsom Boulevard
San Bernardino	215 North D Street
San Diego	5353 Mission Center Road
San Francisco	Office to be relocated*
San Jose	96 North Third Street
Santa Ana	600 West Santa Ana Boulevard
Santa Barbara	360 South Hope Avenue
Santa Rosa	50 D Street
Stockton	31 East Channel Street
West Covina	100 North Barranca Street

Out of State Offices

Chicago, Illinois	One North Franklin
Houston, Texas	1415 Louisiana
Manhasset, New York	1129 Northern Blvd.
New York, NY	1212 Avenue of the Americas

*For address information, call our F.A.S.T. toll-free number at 1-800-338-0505 (enter code 214 after you reach the number).

Letters

We can serve you quickly if you call us or visit a district office for information to complete your California tax return. However, you may want to write to us if you are replying to a notice we sent you, or to get a reply in writing.

If you write to us, be sure to include the California corporation number or FEIN and your daytime and evening telephone numbers in your letter. Send your letter to:

**Franchise Tax Board
 P.O. Box 942857
 Sacramento, CA 94257-0540.**

We will acknowledge receipt of your letter within six to eight weeks. In some cases we may need to call you for additional information.

Your Rights As A Taxpayer

Our goal at the Franchise Tax Board is to make certain that your rights are protected, so that you will have the highest confidence in the integrity, efficiency and fairness of our state tax system. FTB Pub. 4058, California Taxpayers' Bill of Rights, includes information on your rights as a California taxpayer, the Taxpayers' Rights Advocate Program and how you can request written advice from the Franchise Tax Board on whether a particular transaction is taxable. You can order FTB Pub. 4058 by writing or calling the Franchise Tax Board using the address or telephone numbers listed on this page.